

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
INTEREST AND DIVIDENDS TAX

## REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year \_\_\_\_\_ or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year

|  |   |  |  |  |  |      |  |
|--|---|--|--|--|--|------|--|
| <b>STEP 1</b><br>Print or Type                           | LAST NAME   |  | FIRST NAME & INITIAL                   |  | SOCIAL SECURITY NUMBER                           |      |  |
|  | LAST NAME   |  | FIRST NAME & INITIAL                   |  | SPOUSE'S SOCIAL SECURITY NUMBER                  |      |  |
|  | NAME OF PARTNERSHIP OR FIDUCIARY  |  |  |  | FEIN OR DIN                                      |      |  |
|  | NUMBER & STREET ADDRESS   |  |  |  |  |      |  |
|  | ADDRESS (Continued)   |  |  |  |  |      |  |
|  | CITY/TOWN, STATE & ZIP CODE   |  |  |  |  |      |  |
| <b>STEP 2</b><br>Entity Type                             | <input type="checkbox"/> ① INDIVIDUAL   |  | <input type="checkbox"/> ③ PARTNERSHIP |  | } _____ % of NEW HAMPSHIRE<br>Ownership Interest |      |  |
|  | <input type="checkbox"/> ① JOINT  |  | <input type="checkbox"/> ④ FIDUCIARY   |  |  |      |  |
| <b>STEP 3</b><br>IRS Adjustments                         | 1   | FROM YOUR FEDERAL INCOME TAX RETURN: As originally filed or previously adjusted                                  |  |  |  |      |  |
|  | (a)   | INTEREST INCOME [from DP-10, Page 2, Line 1(a)].   |  |  |  | 1(a) |  |
|  | (b)   | DIVIDEND INCOME [from DP-10, Page 2, Line 1(b)].   |  |  |  | 1(b) |  |
|  | (c)   | FEDERAL TAX EXEMPT INTEREST INCOME [from DP-10, Page 2, Line 1(c)].  |  |  |  | 1(c) |  |
|  | (d)   | SUBTOTAL INTEREST AND DIVIDEND INCOME [Sum of Lines 1(a), 1(b) and 1(c)]   |  |  |  | 1(d) |  |
|  | 2   | TOTAL DISTRIBUTIONS [as originally filed or previously adjusted [from DP-10, Page 2, Line 2].                    |  |  |  | 2    |  |
|  | 3   | SUBTOTAL INTEREST & DIVIDENDS INCOME AND DISTRIBUTIONS as adjusted line 1(d) plus Line 2                         |  |  |  | 3    |  |
|  | 4   | INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME:  |  |  |  |      |  |
|  | (a)   | AMOUNT OF CHANGE TO INTEREST INCOME from Page 2, Section 1, Line 1   |  |  |  | 4(a) |  |
|  | (b)   | AMOUNT OF CHANGE TO DIVIDEND INCOME from Page 2, Section 2, Line 2   |  |  |  | 4(b) |  |
|  | (c)   | AMOUNT OF CHANGE TO FEDERAL EXEMPT INTEREST INCOME from Page 2, Section 3, Line 3                                |  |  |  | 4(c) |  |
|  | (d)   | AMOUNT OF CHANGE TO OTHER INCOME from Page 2, Section 4, Line 4  |  |  |  | 4(d) |  |
|  | (e)   | SUBTOTAL combine Lines 4(a), 4(b), 4(c) and 4(d)   |  |  |  | 4(e) |  |
|  | 5   | Subtotal Interest & Dividend Income and Distribution as adjusted by IRS adjustments Line 3 adjusted by Line 4(e) |  |  |  | 5    |  |
| 6  | TOTAL NON-TAXABLE INCOME as originally filed or previously adjusted (from DP-10, Pg 2, Line 4)  |  |  |  | 6  |      |  |
| 7  | GROSS TAXABLE INCOME AS ADJUSTED BY IRS ADJUSTMENTS (Line 5 minus Line 6)   |  |  |  | 7  |      |  |
| 8  | LESS: \$2,400 for Individual, Partnership and Fiduciary; \$4,800 for Joint filers   |  |  |  | 8  |      |  |
| 9  | ADJUSTED TAXABLE INCOME (Line 7 minus Line 8). If negative show in parenthesis  |  |  |  | 9  |      |  |
| 10   | CHECK THE EXEMPTIONS THAT APPLY.  |  |  |  |  |      |  |
|  | <input type="checkbox"/> Blind <input type="checkbox"/> Spouse Blind <input type="checkbox"/> 65 (or over) or disabled <input type="checkbox"/> Spouse 65 (or over) or disabled |  |  |  |  |      |  |
|  | Year of birth _____ Year of birth _____   |  |  |  |  |      |  |
|  | Multiply the total number of boxes checked above _____ x 1,200 =  |  |  |  | 10   |      |  |
| 11   | NET TAXABLE INCOME (Line 9 minus Line 10) If less than zero, enter amount in parenthesis  |  |  |  | 11   |      |  |
| <b>STEP 4</b><br>Figure Your Tax, Interest and Penalties | 12  | NEW HAMPSHIRE INTEREST AND DIVIDENDS TAX AS ADJUSTED BY IRS ADJUSTMENTS (Line 11 multiplied by 5%)               |  |  |  | 12   |  |
|  | 13  | NEW HAMPSHIRE INTEREST AND DIVIDENDS TAX as originally filed or previously adjusted                              |  |  |  | 13   |  |
|  | 14  | BALANCE OF TAX DUE (Line 12 minus Line 13)   |  |  |  | 14   |  |
|  | 15  | INTEREST DUE (see DP-87 instructions)  |  |  |  | 15   |  |
|  | 16  | BALANCE DUE (Line 14 plus Line 15) <b>PAY THIS AMOUNT →</b><br>(If less than \$1.00 do not pay)                  |  |  |  | 16   |  |
|  | 17  | REFUND DUE (Line 13 adjusted by Line 12)   |  |  |  | 17   |  |

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.  
(If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

X

Signature (in ink) AND TITLE IF FIDUCIARY

Date

Signature (in ink) of Paid Preparer Other Than Taxpayer

Date

X

If joint return, BOTH parties must sign, even if only one had income

Date

Print Preparer's Name &amp; Tax Identification Number

NH DRA  
MAIL  
AUDIT DIVISION  
TO: PO BOX 457  
CONCORD NH 03302-0457

Preparer's Address

City/Town, State &amp; Zip Code

## INTEREST AND DIVIDENDS TAX

## REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

Page 2

**SECTION 1 IRS ADJUSTMENTS TO INTEREST INCOME.**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

|   | ADJUSTMENT DESCRIPTION       | REPORTED | AMOUNT OF CHANGE | BALANCE<br>AFTER CHANGE |
|---|------------------------------|----------|------------------|-------------------------|
| A |                              |          |                  |                         |
| B |                              |          |                  |                         |
| C |                              |          |                  |                         |
| D |                              |          |                  |                         |
| E | Total from attached schedule |          |                  |                         |

Line 1 Enter total of Lines A through E here and on Page 1, Line 4(a) ..... 1

**SECTION 2 IRS ADJUSTMENTS TO DIVIDEND INCOME.**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

|   | ADJUSTMENT DESCRIPTION       | REPORTED | AMOUNT OF CHANGE | BALANCE<br>AFTER CHANGE |
|---|------------------------------|----------|------------------|-------------------------|
| A |                              |          |                  |                         |
| B |                              |          |                  |                         |
| C |                              |          |                  |                         |
| D |                              |          |                  |                         |
| E | Total from attached schedule |          |                  |                         |

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) ..... 2

**SECTION 3 IRS ADJUSTMENTS TO FEDERAL EXEMPT INTEREST INCOME.**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

|   | ADJUSTMENT DESCRIPTION       | REPORTED | AMOUNT OF CHANGE | BALANCE<br>AFTER CHANGE |
|---|------------------------------|----------|------------------|-------------------------|
| A |                              |          |                  |                         |
| B |                              |          |                  |                         |
| C |                              |          |                  |                         |
| D |                              |          |                  |                         |
| E | Total from attached schedule |          |                  |                         |

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) ..... 3

**SECTION 4 IRS ADJUSTMENTS TO OTHER INCOME SUBJECT TO INTEREST AND DIVIDENDS TAX. (see instructions).**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

|   | ENTITY<br>TYPE | PAYER'S IDENTIFICATION<br>ADJUSTMENT DESCRIPTION | NAME OF PAYER | AMOUNT OF CHANGE | BALANCE<br>AFTER CHANGE |
|---|----------------|--|---------------|------------------|-------------------------|
| A |                |  |               |                  |                         |
| B |                |  |               |                  |                         |
| C |                |  |               |                  |                         |
| D |                |  |               |                  |                         |
| E |                | Total from attached schedule                     |               |                  |                         |

Line 4 Enter total of Lines A through E here and on Page 1, Line 4(d) ..... 4